



**U.S. Department of Justice**  
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*Western District of New York*

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# PRESS RELEASE

February 4, 2005

## **MAN PLEADS GUILTY TO FILING FALSE TAX RETURN**

**RE: UNITED STATES v. M. JOHN LUDLOW**

Michael A. Battle, the United States Attorney for the Western District of New York, announced that M. John Ludlow, age 44, of 3613 North Road, Geneseo, New York, pled guilty in front of United States District Court Judge David G. Larimer to filing a false tax return for the year 1999 in violation of Title 26, United States Code, Section 7206(1), which charges a maximum term of imprisonment of 3 years, a \$250,000 fine, or both.

Assistant U.S. Attorney Richard A. Resnick, who is handling the case, stated that on or about April 15, 2000, Ludlow signed and filed a false federal income tax return for the taxable year 1999. On the return, Ludlow failed to report income he earned from his computer business, Liberty Systems Trust, located in Livonia, New York.

The conviction was the culmination of an investigation by the Internal Revenue Service under the direction of Special Agent in Charge Anne Marie Coons, Criminal Investigation Division.

Sentencing for Ludlow is scheduled for May 13, 2005 at 9:30 a.m. in front of Judge Larimer.

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